

Czechoslovakia

PLANNING OPERATING COSTS

24 pages; Czech; 19 July 1951

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The document consists of Issues 21-23 (1951) of the supplement to "CZ", an unidentified Czechoslovak periodical. The pages are numbered 41-64. Pages 41-44 represent [a translation of?] Bronskiy's "Cost Accounting and Profit in Industrial Enterprises." Pages 45-48 and 59-64 are extracted from a book by Orlov, "Calculation of Costs in Rail Transportation." Pages 49-59 are extracted from the book, "Problems in Planning for the Building Industry." Presumably these sections were translated from the Russian, but the Russian titles are not given and the authors are not further identified. Monetary figures are expressed in rubles.

The three issues are devoted exclusively to a discussion of cost accounting and operating-cost plans in production enterprises, the construction industry, and rail transportation, written from a purely theoretical point of view. They define various kinds of costs and other technical terms, and give various formulas and instructions for calculating certain kinds of costs, for drawing up plans, and for reporting plan fulfillment.

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